



PUBLIC SERVICES AND GOVERNMENT

Council Tax Collection Statistics, 2021-22

(Published 21 June 2022)

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2021-22.

Key Points

- In 2021-22 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.723 billion. Of this total, £2.607 billion, or 95.7 per cent, was collected by 31 March 2022. This provisional in-year collection rate is higher than the figure for the previous year (94.8 per cent). Last year's figure was impacted by the economic effects of the Covid-19 pandemic as Councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Tax payers.
- Between 1999-00 and 2021-22, the overall total amount of Council Tax billed in Scotland was £45.152 billion, of which £43.857 billion, or 97.1 per cent, was collected by 31 March 2022.
- Provisional in-year Council Tax collection rates for 2021-22 ranged from 92.8 per cent to 97.7 per cent across the 32 local authorities.
- In-year collection rates have improved steadily since 1998-99 and had levelled off at around 96.0 per cent which reflects improvements in the collection of Council Tax in the billing year. The 2020-21 collection rate was lower, at 94.8 per cent, due to the effects of the Covid-19 pandemic, but the 2021-22 rate of 95.7 per cent is more in line with pre-pandemic collection rates.

All figures are net of discounts (e.g. single person discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (but not Water and Sewerage).

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1. Council Tax billed and received

Table 1: Council Tax billed and received

	Year to which bill refers	Net amount billed (£000s)	Amount recv'd (£000s) as at 31 March 2022	Amount uncollected (£000s) as at 31 March 2022	Percentage received as at 31 March 2022
Latest Year to 31 March 2022	2021-22	2,722,937	2,607,013	115,924	95.7
	2020-21	2,667,442	2,554,713	112,730	95.8
	2019-20	2,550,159	2,465,208	84,951	96.7
	2018-19	2,425,228	2,354,193	71,035	97.1
	2017-18	2,324,320	2,261,023	63,297	97.3
	2016-17	2,138,293	2,080,353	57,940	97.3
	2015-16	2,104,749	2,050,537	54,212	97.4
	2014-15	2,070,133	2,018,641	51,492	97.5
	2013-14	2,030,949	1,981,759	49,190	97.6
	2012-13	1,999,791	1,951,839	47,952	97.6
	2011-12	1,978,440	1,931,353	47,086	97.6
	2010-11	1,963,790	1,915,098	48,693	97.5
	2009-10	1,956,444	1,906,034	50,411	97.4
Previous Years	2008-09	1,955,812	1,902,032	53,780	97.3
	2007-08	1,930,503	1,879,528	50,975	97.4
	2006-07	1,857,648	1,808,685	48,963	97.4
	2005-06	1,767,722	1,721,710	46,012	97.4
	2004-05	1,658,429	1,615,618	42,811	97.4
	2003-04	1,572,916	1,530,111	42,804	97.3
	2002-03	1,497,005	1,455,635	41,371	97.2
	2001-02	1,412,085	1,372,195	39,890	97.2
	2000-01	1,323,968	1,285,888	38,081	97.1
	1999-00	1,243,600	1,208,214	35,386	97.2
Total for previous years	1999-00 to 2020-21	42,429,426	41,250,366	1,179,059	97.2
Total for all years to 31 March 2022	1999-00 to 2021-22	45,152,363	43,857,380	1,294,983	97.1

Notes

- The 2021-22 collection rate is typically lower since it is effectively the in-year collection rate (i.e. before any late payments).
- Years prior to 2021-22 are closer to final collection rates as local authorities have had longer to collect late payments.
- All figures are net of discounts (e.g. single person discount), exemptions and surcharges.
- The figures are before any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Figures from 2005-06 onwards include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

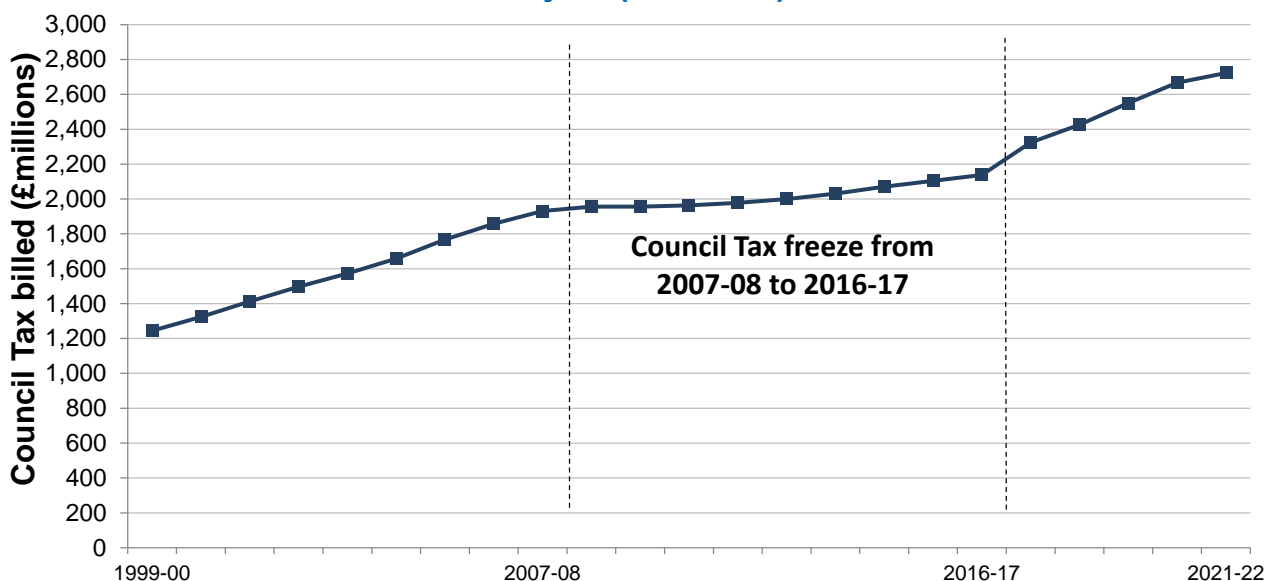
Source: Council Tax Receipts Return (CTRR)

In **Table 1**, the net Council Tax billed across Scotland and the amount received by 31 March 2022 are shown dating back to 1999-00. Earlier years, from 1993-94 when Council Tax was introduced to 1998-99 have been archived as collection data for these earlier years are now fairly static and are available in the publication tables.

The net amount billed rose sharply from £1.244 billion in 1999-00 to £1.931 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings). In 2007-08 Council Tax was frozen, which is reflected in the data where the net amount billed flattens off between 2007-08 and 2016-17 (Band D Council Tax levels each year are shown in the published [Council Tax Datasets](#)). The smaller increases in this period are due to growth in the tax base only, as a result of changes in the number and pattern of use of dwellings, as well as changes in household composition and awarding of Council Tax Benefit/Reduction. After 9 years of the Council Tax freeze, the Scottish Government secured the agreement of local authorities to cap locally determined council tax increases to 3 per cent in cash terms in both 2017-18 and 2018-19. In 2019-20 and 2020-21 Council Tax increases were capped at 3 per cent in real terms, which was 4.79 per cent and 4.84 per cent respectively in cash terms, and in 2021-22 Council Tax rates were frozen. The increase in net amount billed between 2016-17 and 2021-22 reflects increased charges for properties in Bands E-H effective from April 2017 and the end of the Council Tax freeze. This pattern is shown in **Chart 1**.

It should be noted that **Table 1** shows the amount and percentage collected as at 31 March 2022. For earlier years local authorities have had a longer time to collect any late payments, for example payments relating to the 2010-11 billing year have been collected over the last 11 years whereas for more recent years (particularly the latest year), there has been less time for collection. This is the main reason why the 'percentage received at 31 March 2022' data show slightly lower percentages received for more recent years. This is particularly the case in 2020-21 as collection rates were adversely affected by measures put in place to support Council Tax payers in dealing with the economic impact of the Covid-19 pandemic. For the earlier years, it is unlikely that much more Council Tax will be collected; hence, for these years, the percentages received are close to final collection rates. Excluding the effect on later years described above, the collection rate for all years tends towards a value of just over 97 per cent.

Chart 1: Net Council Tax billed each year (£ millions)



2. Council Tax collection rates

Table 2: In-year Council Tax percentage received, by year to which the bill refers by Local Authority

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Scotland	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0	96.0	95.8	94.8	95.7
Aberdeen City	93.3	93.7	94.2	94.2	95.2	95.3	95.2	95.0	94.6	93.6	91.9	92.8
Aberdeenshire	95.8	96.2	96.2	96.2	96.4	96.1	96.1	96.1	96.4	96.3	95.5	96.5
Angus (a-k)	97.4	97.9	97.7	97.6	97.6	97.8	97.9	97.8	97.6	97.4	96.9	97.2
Argyll and Bute	96.1	96.1	96.3	95.8	95.2	96.0	95.8	95.8	96.1	96.4	96.1	96.4
City of Edinburgh (b,c)	94.3	94.6	94.5	94.9	95.2	96.4	96.6	96.9	97.1	97.0	95.7	96.7
Clackmannanshire (a-k)	93.3	95.2	95.3	95.1	95.1	95.8	95.9	95.9	96.0	95.7	94.7	96.0
Dumfries and Galloway	95.5	95.7	95.8	96.0	96.0	96.1	95.9	96.1	96.1	95.9	95.4	96.1
Dundee City (a-k)	92.9	93.3	93.1	92.7	93.3	93.6	93.4	93.9	94.1	94.2	93.7	95.0
East Ayrshire (a-k)	94.2	94.3	93.8	93.7	94.0	93.9	94.1	94.2	94.1	94.0	93.2	95.3
East Dunbartonshire	96.6	96.6	96.6	96.2	96.6	96.7	96.8	97.1	96.8	97.0	96.7	97.5
East Lothian (f-k)	95.3	95.8	96.4	96.2	96.5	97.7	97.2	97.0	96.9	96.8	95.5	97.7
East Renfrewshire (a-k)	96.8	97.2	97.6	97.8	98.0	97.6	97.8	97.8	97.6	97.5	96.4	96.8
Falkirk (b-k)	96.1	96.1	95.6	95.6	95.6	96.0	96.4	96.6	96.6	96.4	95.9	96.5
Fife (a-k)	93.8	95.2	95.4	95.5	95.4	95.7	95.8	95.8	95.7	95.3	94.4	95.3
Glasgow City (a-k)	92.3	92.6	93.1	93.9	94.6	94.7	94.9	95.0	95.0	94.4	92.1	93.9
Highland	95.4	95.5	95.6	95.5	95.2	95.6	96.1	96.1	96.1	96.2	95.7	96.5
Inverclyde	94.0	94.2	94.2	94.5	94.8	95.1	95.3	95.5	95.7	95.4	94.4	95.6
Midlothian (a,c)	93.0	93.6	93.9	93.5	93.8	94.4	94.5	95.1	95.1	95.1	94.2	94.2
Moray (a-k)	97.0	97.3	95.6	95.1	94.4	95.6	95.9	96.7	96.9	97.0	95.8	96.7
Na h-Eileanan Siar (a)	94.6	94.6	95.2	95.2	95.6	95.9	96.1	95.7	96.5	96.2	95.4	96.1
North Ayrshire (c-k)	93.6	93.6	93.5	94.8	94.6	94.7	94.7	94.8	94.3	94.0	92.1	93.3
North Lanarkshire (a-k)	94.5	94.4	94.0	93.6	93.9	93.8	94.0	94.2	94.1	94.1	93.3	94.6
Orkney Islands (b-k)	97.6	97.5	98.1	97.7	97.8	98.0	98.0	97.9	98.0	97.7	96.3	93.8
Perth and Kinross (a,e,f)	97.2	97.7	97.4	97.2	97.0	98.5	97.9	97.8	97.9	97.1	96.6	97.7
Renfrewshire (a-k)	95.1	95.6	95.9	96.0	96.0	96.0	96.0	96.1	96.0	96.0	95.0	95.5
Scottish Borders (h-k)	96.4	96.5	96.6	96.6	96.5	96.5	96.6	96.6	96.8	96.6	96.0	96.5
Shetland Islands	96.4	96.5	96.5	96.9	97.2	97.3	97.2	97.4	97.3	97.1	97.0	97.2
South Ayrshire (g-k)	95.2	94.8	94.9	94.8	94.8	94.6	94.9	96.1	95.8	94.9	94.1	95.0
South Lanarkshire (a-k)	94.7	95.6	95.7	95.7	95.8	95.9	96.0	96.2	96.2	95.9	95.6	96.2
Stirling (b,c)	97.4	97.3	97.7	97.7	97.4	97.7	97.8	97.8	97.7	97.8	97.1	97.7
West Dunbartonshire (a-k)	94.1	94.2	94.4	94.5	95.0	94.4	95.1	95.4	95.6	95.1	94.2	94.4
West Lothian (d-k)	94.4	94.1	94.7	94.3	94.8	95.1	95.6	96.1	96.3	96.4	96.1	96.8

Source: Up to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR)

The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing. Figures for 2021-22 are provisional.

Local authorities have reported their collection rates on a 'line by line' accounting basis for: (a) 2011-12 (b) 2012-13 (c) 2013-14 (d) 2014-15 (e) 2015-16 (f) 2016-17 (g) 2017-18 (h) 2018-19 (i) 2019-20 (j) 2020-21 (k) 2021-22

Table 2 shows the Council Tax in-year collection rates - that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax. In-year collection rates have increased steadily from 87.2 per cent for Scotland as a whole in 1998-99; to 94.7 per cent in 2010-11; to 95.7 per cent in 2021-22. The 2020-21 in-year collection rate (94.8 per cent) was affected by the Covid-19 pandemic as Councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Tax payers, but the collection rate for 2021-22 is more in line with pre-pandemic collection rates. The longer-term trend may in part be due to local authorities' more efficient and timely collection methods (for example, increasing use of direct debit and other 'electronic' methods).

Improvements in the last decade are particularly clear for the local authorities which previously had the lowest rates of in-year collection. For example, the in-year collection rate for Glasgow City improved substantially from 92.3 per cent in 2010-11 to 93.9 per cent in 2021-22.

The trends described above are illustrated in **Chart 2**, which shows the gradually increasing in-year collection rate, along with the impact of Covid-19 on 2020-21 collection rates.

Chart 2: In-year Council Tax percentage received, by year to which the bill refers – Scotland, and minimum and maximum for Local Authorities

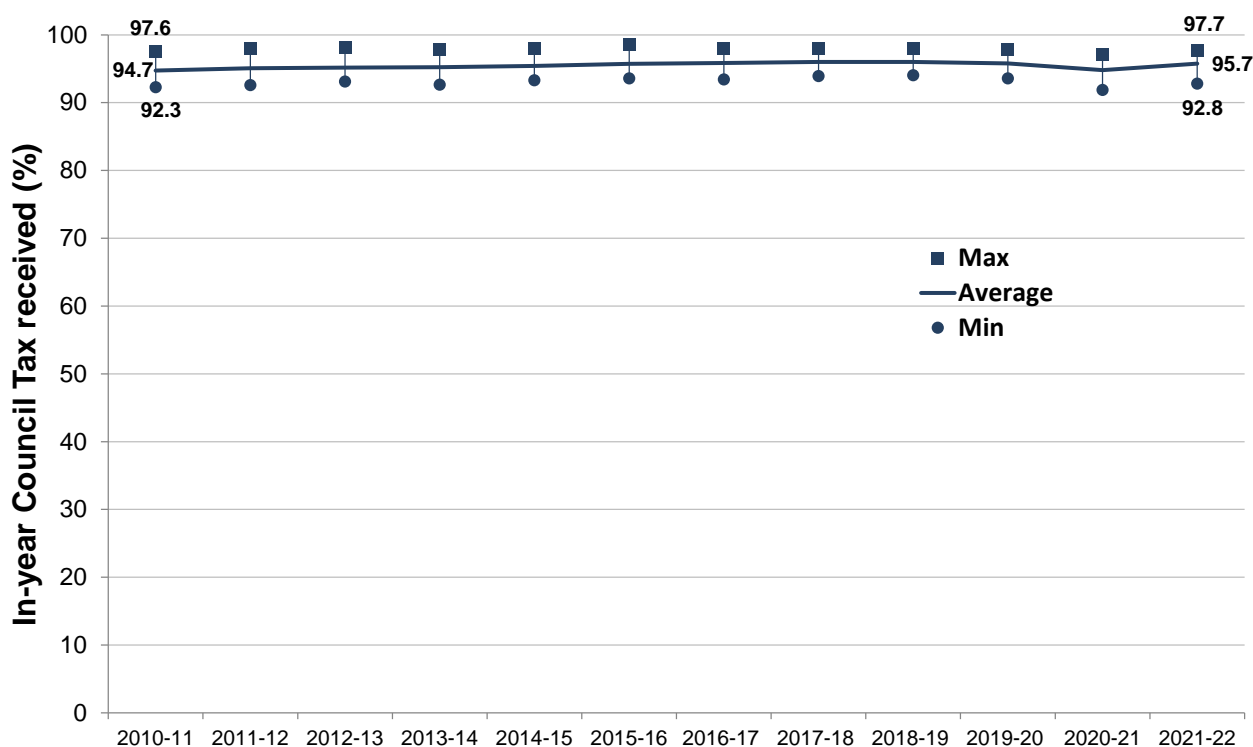


Table 3: Percentage of Council Tax received as at 31 March 2022, by year to which the bill refers and Local Authority

	Year to which bill refers											
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Scotland	97.5	97.6	97.6	97.6	97.5	97.4	97.3	97.3	97.1	96.7	95.8	95.7
Aberdeen City	97.5	97.6	97.6	97.6	97.7	97.5	97.3	97.4	96.9	96.1	94.6	92.8
Aberdeenshire	98.8	98.9	98.9	98.7	98.6	98.5	98.2	98.1	97.9	97.7	96.8	96.5
Angus	99.0	100.0	99.1	98.9	98.9	98.9	98.9	98.7	98.3	98.0	97.6	97.2
Argyll & Bute	98.2	98.3	98.4	98.6	97.9	97.8	97.8	97.6	97.7	97.5	97.2	96.4
City of Edinburgh	97.1	97.0	97.0	97.4	97.6	97.5	97.2	97.4	97.3	96.9	95.9	96.7
Clackmannanshire	98.2	98.3	98.2	98.2	98.4	98.2	97.9	97.7	97.3	96.7	95.8	96.0
Dumfries & Galloway	98.2	98.3	98.3	98.3	98.2	97.9	97.8	97.9	97.5	97.2	96.4	96.1
Dundee City	97.4	98.3	98.2	97.8	97.5	97.8	98.2	97.8	97.8	97.3	96.5	95.0
East Ayrshire	98.8	98.5	98.6	98.4	98.4	97.9	97.4	97.0	96.8	96.2	94.9	95.3
East Dunbartonshire	98.6	98.5	98.6	98.5	98.6	98.6	98.4	98.3	98.1	97.9	97.5	97.5
East Lothian	98.2	98.2	98.2	98.1	98.2	99.4	98.9	98.5	98.0	97.5	96.5	97.7
East Renfrewshire	98.7	99.4	99.3	99.3	99.3	99.0	98.9	98.9	98.7	98.3	96.5	96.8
Falkirk	98.4	98.3	98.2	98.0	98.0	98.1	98.1	98.1	97.9	97.5	97.2	96.5
Fife	97.9	97.9	98.0	98.0	97.7	97.6	97.4	97.2	97.1	96.5	95.8	95.3
Glasgow City	94.8	94.9	94.9	95.2	95.2	95.1	95.1	95.3	95.2	94.6	93.1	93.9
Highland	98.4	98.4	98.4	98.2	97.9	97.8	97.8	97.7	97.6	97.4	96.8	96.5
Inverclyde	97.2	97.3	97.3	97.3	97.4	97.4	97.1	97.3	97.0	96.4	95.6	95.6
Midlothian	96.3	96.8	97.0	96.7	96.7	96.9	96.9	97.0	96.8	96.6	95.6	94.2
Moray	99.0	98.9	98.8	98.4	97.9	98.4	98.0	98.2	98.2	97.9	97.0	96.7
Na h-Eileanan Siar	98.5	98.6	98.6	98.4	98.6	98.5	98.3	98.2	98.3	98.0	97.2	96.1
North Ayrshire	96.8	96.8	96.7	97.7	97.5	97.2	96.8	96.5	95.8	95.1	93.4	93.3
North Lanarkshire	96.7	96.5	96.4	96.1	95.9	95.7	95.6	95.8	95.4	95.4	94.8	94.6
Orkney Islands	99.5	99.4	99.5	99.5	99.4	99.3	99.2	99.1	98.8	98.5	97.1	93.8
Perth & Kinross	98.3	98.3	98.5	98.6	98.4	98.3	98.2	98.0	97.8	97.3	96.7	97.7
Renfrewshire	97.4	97.4	97.7	97.2	96.7	96.4	96.3	96.3	96.1	96.1	95.5	95.5
Scottish Borders	97.9	98.1	98.1	98.0	97.9	97.8	97.8	97.7	98.0	97.7	97.1	96.5
Shetland Islands	99.5	99.5	99.5	99.4	99.4	99.3	99.1	98.9	98.7	98.3	98.1	97.2
South Ayrshire	98.1	98.1	97.9	97.8	97.8	97.5	97.7	97.5	97.1	96.3	95.1	95.0
South Lanarkshire	97.4	98.0	98.0	98.0	98.0	97.9	97.8	97.8	97.5	97.0	96.5	96.2
Stirling	98.9	98.9	98.9	98.9	98.9	98.9	98.9	98.9	98.8	98.7	98.2	97.7
West Dunbartonshire	95.6	95.2	95.0	94.5	93.8	93.4	93.0	92.7	92.0	91.0	89.9	94.4
West Lothian	97.1	97.1	96.9	96.7	96.8	96.9	97.1	97.1	97.1	96.7	96.2	96.8

Source: Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

Table 3 shows the percentage of Council Tax for specific billing years, received by 31 March 2022. For 2021-22 this is the same as the in-year collection rate but, for other years, this includes late payments collected and adjustments to previous years bills in years after the billing year. For the earlier years, it is unlikely that much more Council Tax will be collected - hence, for these years, the percentages received are converging towards final collection rates. Previous research has indicated that deprivation is linked to non-payment of Council Tax and this is likely to be a factor in variations between local authorities of these near-final collection rates for earlier years.

Table 4 gives a further representation of improvements in the in-year collection rate over the last decade, from 94.7 per cent for Scotland as a whole in 2010-11 to 96.0 per cent or just under in the years 2015-16 to 2021-22 (with the exception of 2020-21, as a result of the effects of the Covid-19 pandemic). Correspondingly, the percentages of Council Tax being collected after each billing year have fallen sharply, from 2.8 per cent for the 2010-11 billing year to 0.9 per cent for the 2019-20 billing year. This pattern is a direct consequence of two factors – there is less Council Tax still left to collect, and less time has elapsed to collect it in.

Table 5 shows an alternative presentation of in-year and subsequent collection rates. The upper diagonal shows the in-year collection rate for Scotland as a whole and the table should be read by selecting a column and reading downwards. For example, for billing year 2010-11 (the left-most column of figures) the in-year collection rate was 94.7 per cent. By the end of the next year (2011-12), the collection rate had risen to 95.9 per cent. It had risen to 96.3 per cent by the end of 2012-13, then more slowly to 97.5 per cent by 2021-22. This pattern is shown in **Chart 3**.

Taking these collection rates together, the overall pattern for Scotland is:

- In-year collection is now well over 95 per cent, with the exception of 2020-21 when the collection rate dipped below 95 per cent due to being adversely impacted by measures put in place to support Council Tax payers during the Covid-19 pandemic.
- A further 0.5 per cent or so is collected in the following year.
- ‘Final’ collection rate can reasonably be expected to exceed 97 per cent.

Chart 3: 2010-11 Council Tax percentage received as at 31 March each year

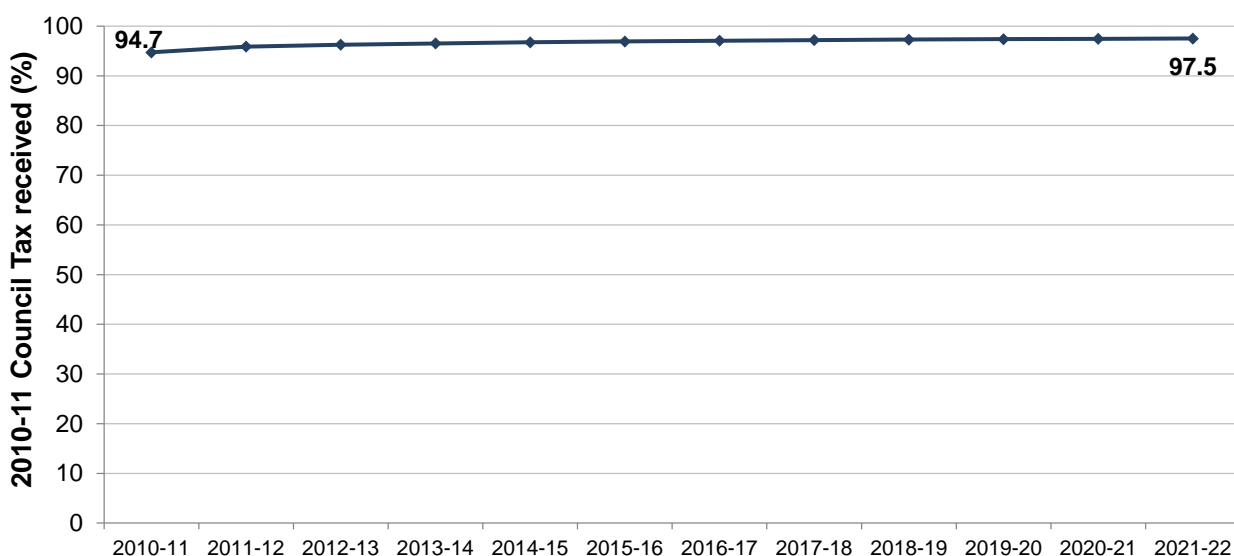


Table 4: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2022, by year to which the bill refers

	Year to which bill refers											
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Percentage collected in billing year	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0	96.0	95.8	94.8	95.7
Percentage collected after billing year	2.8	2.5	2.4	2.3	2.1	1.7	1.4	1.3	1.1	0.9	1.0	0.0
Percentage received as at 31 March 2022	97.5	97.6	97.6	97.6	97.5	97.4	97.3	97.3	97.1	96.7	95.8	95.7

Source: In-year to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

Table 5: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers

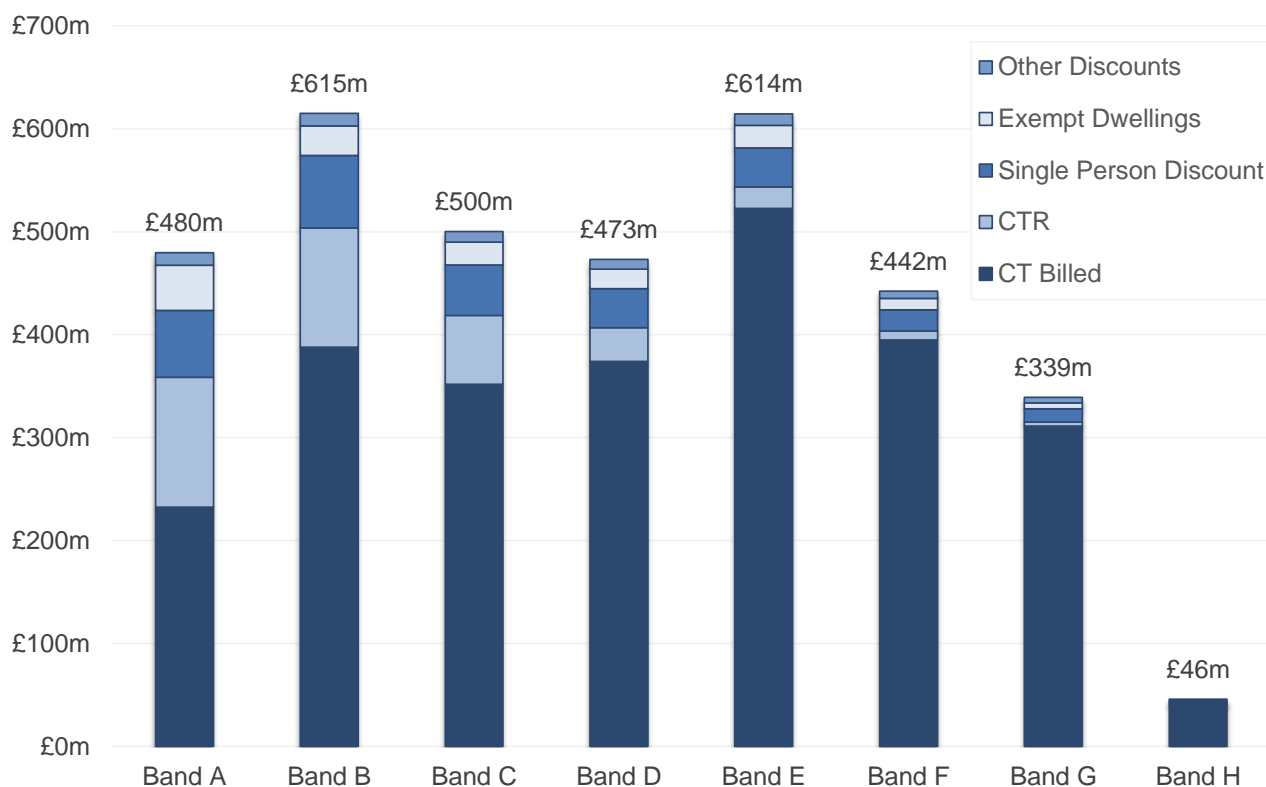
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
Percentage received as at year end (31 March)	2010-11	94.7											
	2011-12	95.9	95.1										
	2012-13	96.3	96.0	95.2									
	2013-14	96.5	96.4	96.1	95.2								
	2014-15	96.8	96.7	96.5	96.2	95.4							
	2015-16	96.9	96.9	96.8	96.6	96.3	95.7						
	2016-17	97.1	97.1	97.0	96.8	96.7	96.4	95.8					
	2017-18	97.2	97.2	97.2	97.1	96.9	96.7	96.4	96.0				
	2018-19	97.3	97.3	97.3	97.2	97.1	97.0	96.7	96.6	96.0			
	2019-20	97.4	97.5	97.4	97.4	97.3	97.2	97.0	96.9	96.5	95.8		
	2020-21	97.5	97.5	97.5	97.5	97.4	97.3	97.1	97.1	96.8	96.3	94.8	
	2021-22	97.5	97.6	97.6	97.6	97.5	97.4	97.3	97.3	97.1	96.7	95.8	95.7

Source: In-year to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

3. Further context around Council Tax

Chart 4: Council Tax Potential Yield (£ millions), 2020-21



Source: [Scottish Local Government Finance Statistics \(SLGFS\) 2020-21](#)

Local authorities are responsible for billing and collecting Council Tax. Before the start of each financial year, local authorities issue Council Tax bills to householders in each dwelling. Each Council Tax bill is calculated by applying the appropriate band rate for the local authority, then applying any discounts, exemptions and reductions. **Chart 4** illustrates the breakdown of the gross Council Tax potential yield into Council Tax billed and the amounts not billed due to Council Tax Reduction (CTR), discounts and exemptions in 2020-21. This publication is concerned with the Council Tax billed each year, as provided in the CTRR Q4 returns, which is currently approximately £2.723 billion in 2021-22.

Table 6: Local Authority Revenue Funding, 2020-21

	2020-21	Proportion
General Revenue Grant	9,307,767	67.3%
NDR Distributable Amount	1,867,958	13.5%
Council Tax	2,581,475	18.7%
Other Funding	76,535	0.6%
Total General Funding	13,833,735	100.0%

Source: LFR A0, [Scottish Local Government Finance Statistics \(SLGFS\) 2020-21](#)

In 2020-21, the latest audited figures, Council Tax income (for all billing years) amounted to £2.581 billion. This accounted for 18.7 per cent, just under one-fifth, of total local authority revenue funding (£13.834 billion).

4. Background notes

4.1 Data definitions and glossary

The **Covid-19 pandemic** - an ongoing (at time of publication) global pandemic of coronavirus disease 2019 (Covid-19). This resulted in restrictions being implemented across the country with multiple policy interventions to deal with the health, economic and other impacts of Covid-19. The first national lockdown began on 24 March 2020. More information can be found at www.gov.scot/coronavirus-covid-19/.

All data are based on the actual amounts received from taxpayers, and are **net of all discounts** (e.g. 25 per cent single person discount) and **exemptions**. Surcharges are also excluded where possible. (see footnotes in tables for details).

All figures are **net of discounts** (e.g. single person discount) and **exemptions**. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges; are before any amounts written off for bad or doubtful debt; and reflect any correction to liabilities made after billing.

For 2011-12 data, local authorities were asked for the first time to identify if their return was compiled on a line by line accounting basis (which provides the collection rate for Council Tax specifically i.e. excludes water and sewerage charges). The line by line reporting method cannot produce a change in overall collection rates (including water and sewerage), but can lead to slightly higher collection rates for the Council Tax element only.

4.2 Data sources

The Council Tax Receipts Return (CTRR) Q4 2021-22 was issued to local authorities in April 2022 and relates to their Council Tax billing and receipts **to 31 March 2022**.

The Scottish Government's CTRR collects data from local authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1999-00 to date - their continued co-operation is gratefully acknowledged. The number of years covered by this return has been reduced as earlier years collection data is now fairly static. Years prior to 1999-00 have been archived. Data is requested from 1999-00 in line with the Scottish Parliament being established and the period of time over which Council Tax arrears can be pursued.

CTRR is the source of all the data, with the exception of the in-year collection rates for 2005-06 to 2012-13 in **Tables 2, 4, and 5**, which are the published Statutory Performance Indicators produced by Audit Scotland. The local government community, through the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now publish this performance information through the Local Government Benchmarking Framework.

The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**. These financial returns are approved by local authority directors of finance and follow accountancy standards where applicable. Final audited figures will be published by the Scottish Government later in the year.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to: other known sources; data

from previous years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues – for example where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified.

Further information on Sources, Uses and Quality of Local Government Finance National Statistics can be found on the Local Government Finance Statistics pages of the Scottish Government website:

<https://www.gov.scot/publications/local-government-finance-statistics-methodology-and-background/>

4.3 Community Charge

Following the passage of the Community Charge Debt (Scotland) Act in February 2015, these liabilities are now extinguished and local authorities no longer have the ability to collect such debts. As a result, from 2015-16 onwards, no data will be collected on the Community Charge.

4.4 Revisions and further information

Any revisions and correction to this publication and previous editions of it are carried out in line with the Scottish Government's corrections and revisions policy:

<https://www.gov.scot/publications/producing-official-statistics/pages/revisions-and-corrections/>

More information on Local Government Finance statistics at:

<https://www.gov.scot/collections/local-government-finance-statistics/>

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How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact gregor.berry@gov.scot for further information.
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